IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.S.RADHAKRISHNAN
&
THE HONOURABLE MR. JUSTICE M.N.KRISHNAN

WEDNESDAY, THE 10TH JANUARY 2007 / 20TH PAUSHA 1928

ST.Rev..No. 23 of 2007

T.A. No 108 of 2006 OF THE SALES TAX APPELLATE TRIBUNAL, ADDITIONAL BENCH, ERNAKULAM

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REVISION PETITIONER

V.MANIKANDAN,
SREELAKSHMI AUDIOS, MIG 189, GANDHI NAGAR,
ERNAKULAM.

BY ADV. SRI.R.MURALIDHARAN (AROOR)

RESPONDENT:

STATE OF KERALA.

BY SPL.GOVT. PLEADER FOR TAXES
SRI GEORGEKUTTY MATHEW

THIS SALES TAX REVISION HAVING COME UP FOR ADMISSION ON 10/01/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

K.S. RADHAKRISHNAN & M.N. KRISHNAN, JJ.

S.T. Rev No 23 of 2007

Dated: 10th January 2007

JUDGMENT

Radhakrishnan,J.

We find no infirmity in the order passed by the Tribunal to be interfered with in this revision. The Tribunal has rightly come to the conclusion that the assessee is a brand name holder as "Sreelakshmi Audios". Since the assessee is the brand name/trade mark holder the sale effected by him is first sale for the purpose of the Kerala General Sales Tax act, 1963. Assessing authority has clearly established that the assessee is liable to be assessed under Section 5 (2) of the Act. The revision therefore lacks merits and is accordingly dismissed.

I.A. 106 of 2007 is also dismissed.

Sd/-
(K.S. RADHAKRISHNAN, JUDGE)

Sd/-
(M.N. KRISHNAN, JUDGE)

10/01/2007
en/ [true copy]